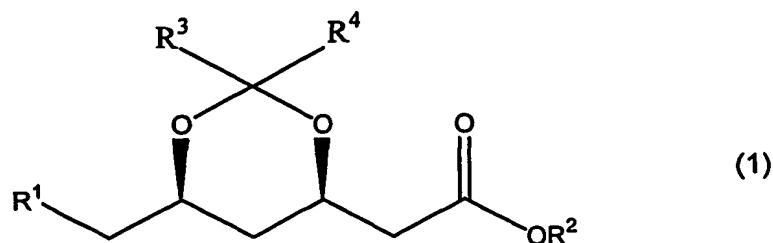
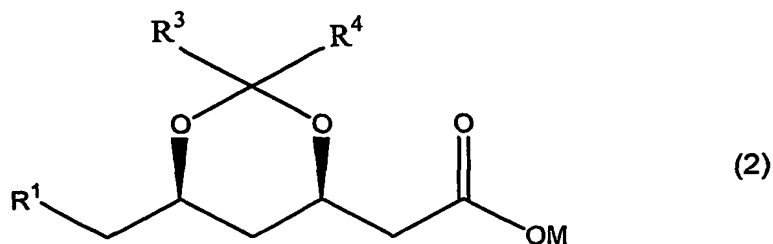


CLAIMS

1. Process for the preparation of an ester of formula (1),



10 wherein R¹ represents a leaving group, CN, OH or a COOR⁵ group, R³ and R⁴ each independently represent a 1-3 C alkyl group, and R² and R⁵ each independently represent an ester residue, wherein the corresponding salt with formula (2),



wherein M represents H or an alkali (earth) metal in an inert solvent is contacted with an acid chloride forming agent to form the corresponding acid chloride, and the acid chloride is contacted with an alcohol with formula R²OH in the presence of N-methyl-morpholine.

- 20 2. Process according to claim 1, wherein M represents an alkali metal.
3. Process according to claim 1 or 2, wherein R² represents an alkyl group.
4. Process according to claim 3, wherein R² represents a t.-butyl group.
5. Process according to any one of claims 1-4, wherein the acid chloride forming agent is oxalylchloride.
- 25 6. Process according to any one of claims 1-5, wherein the acid chloride formation is performed in the presence of a catalyst.
7. Process according to any one of claims 1-6, wherein the amount of alcohol

with formula R^2OH is between 3 and 6 equivalents calculated with respect to the amount of salt with formula (2).

- 5 8. Process according to any one of claims 1-7, wherein first the salt with formula (2) is converted into the corresponding acid chloride and subsequently the acid chloride is contacted with the alcohol with formula R^2OH and N-methyl-morpholine.
9. Process according to claim 8, wherein the acid chloride is quenched with the alcohol with formula R^2OH and N-methyl-morpholine.
- 10 10. Process according to any one of claims 1-9, wherein R^1 represents a leaving group, and wherein the ester of formula 1 wherein R^1 represents a leaving group is subsequently converted into the corresponding ester with formula 1 wherein R^1 represents an acyloxy group.
- 15 11. Process according to claim 10, wherein first an ester of formula 1 wherein R^1 represents an acyloxy group is prepared and subsequently the ester of formula 1 is converted into the corresponding compound with formula 1 wherein R^1 represents OH.